Sl. No.	Particulars of shops	1st class			2nd class			Remarks
		Rs.	a.	p.	Rs.	a.	p.	
14	Aluminium utensils ...	1	0	0	0	8	0	
15	Pots shop earthen work shop ..	0	8	0	0	4	0	
16	Soda water ...	0	8	0	0	4	0	
17	Betel leaves ...	0	6	0	0	4	0	
18	Kadale puri ..	0	8	0	0	4	0	
19	Groundnut ...	0	2	0		...		
20	Vegetables ..	0	4	0	0	2	0	
21	Arecanut tobacco, etc. ..	0	4	0		..		
22	Frame works, glass shop ...	0	4	0		...		
23	Yarn shop ...	0	2	0		..		
24	Chitagara shop ...	0	8	0	0	4	0	
25	Flowers, etc. ...	0	1	0		...		
26	Ropes ..	0	4	0	0	2	0	
27	Baskets and mats shop ...	1	0	0	0	8	0	
28	Sweets and chakkali shop ...	0	2	0	0	1	0	
29	Drama, Circus, etc. ...	5	0	0	3	0	0	
30	Merry-go-round ...	2	0	0	1	0	0	

HYDER ALI KHAN,
Sub-Division Officer.

Notification No. A3. P. R. 176—38-39, *dated* 18*th November* 1938.

Under Section 17 of the Village Panchayet Act, it is hereby notified that Mr. Shanbhog Srinivasiah is declared elected as Chairman of the Doddanallala Village Panchayet, Hoskote Taluk.

SAFI DARASHAH,
Assistant Commissioner.

CLOSEPET SUB-DIVISION.

Notification No. A2.-710—38-39, *dated* 23*rd November* 1938.

Under Section 10 (b) of the Mysore Village Panchayet Act, Mr. Uppuramaswami Setty is elected as Chairman of Kudur Village Panchayet, Kudur Hobli, Magadi Taluk.

S. MUNINANJAPPA,
Sub-Division Officer.

CHIKBALLAPUR SUB-DIVISION.

Notification No. S4. C. 840 *N. Dis. P. R.* 136—38-39, *dated* 22*nd November* 1938.

Under Section 17 of the Mysore Village Panchayet Act, Mr. K. Munisami Gowda is nominated as Chairman of Doddbommanahalli Village Panchayet, Chintamani Taluk, *vice* Chenne Gowda removed under Section 15 of the same Act.

R. P. MALLAPPA,
Senior Assistant Commissioner.

KUNIGAL TOWN MUNICIPALITY.

Notice dated 25*th November* 1938.

Section 62 (b) of 1933 of the Mysore Town Municipalities Act.

Notice is hereby given to the inhabitants of the Kunigal Town Municipality, that the Municipal Council in their General Meeting held on 25th November 1938, have resolved to impose Taxes and Rates and to renew certain Taxes and Rates that are already in existence, as per 1933 Mysore Town Municipalities Act defined in the rules and in the schedule appended.

Any inhabitant of the Municipality objecting to the proposed taxes may within one month from the date of this notice, *i.e.*, before 25th December 1938 send his objections in writing to the Municipal Council.

Draft Rules under Section 46 (H) and (i) of the Mysore Town Municipalities Act of 1933 framed by the Kunigal Town Municipal Council under Section 46 (H).

1. *Taxes and exemptions.*—The Municipality shall levy the taxes and recognize the exemptions in the schedule hereto annexed. The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule.

2. *Who may receive sums due to the Municipal Council.*—(i) The Vice-President is authorized to receive payments payable to the Municipal Council for licenses and permissions at any time and place.

(ii) The Bill Collector or the Municipal Shanbhog as the case may be is authorized to receive payments of all Municipal dues except those mentioned in (i) and octroi at any time and place.

(iii) The octroi mutsaddi is authorized to receive payments of octroi duties on all dutiable goods.

3. *Remission.*—Subject to the sanction of Government, remission may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 77 (2) of the Town Municipalities Act.

4. *Claims for refunds.*—No claims for refund of any sum paid to the Municipality on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

5. *Refund when not admissible.*—No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorized. In such notice, the period within which the refund must be demanded shall be always stated.

6. *Refund of amount paid on account of animal and vehicle tax.*—When the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year.

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year.

(*c*) if the animal has been during the whole of the half-year in any institution for the reception of infirm or diseased animals or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed off or having ceased to be used.

7. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or animals of the same description, each at different periods in one half-year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of the days in the said two or more periods.

8. *Vehicles or animals changing hand.*—If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half-year.

9. *Liability of transferer and transferee to rates and cesses until notice is given.*—When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates and cesses due in respect of the said premises.

10. *Person liable in case of death.*—In the event of death of any person whose name shall have been entered as owner in the assessment list under Section 66 of the Act the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons prefering rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council who may recognize any claimant or refer the claimants to a Civil Court as they think fit. If it any time after

a decision by the President or Municipal Council as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

11. *Entry in assessment list of sub-division.*—When any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shaall unless they s any objection to the same, cause such sub-division to be entered in the assessment list as if it were separate property.

12. *How bills prepared and issued.*—All bills under Section 90 shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 and shall be issued under the signature of the President or Vice-President.

13. *Who to dispose off objection to Municipal bills*—(*a*) The President is hereby appointed to dispose off objections to Municipal bills under Section 91 (1).

(*b*) Below each petition of objection he shall record his decision with reason in writing and submit the same to the Municipal Council without delay.

14. *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 77, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

15. *Owner should give notice of re-occupation.*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President, of the date of subsquent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

16. *Notice fees.*—For every notice of demand issued under Sub-section (3) of Section 90 of the Act, fees shall be levied at the following rates.

A fee of one anna if the amount due is less than ... Rs. 5 ...
A fee of two annas if the amount due is not less than ... ... „ 5 but is less han Rs. 10
A fee of four annas if the amount due is not less than ... ... „ 10 do „ 50
A fee of six annas if the amount due is not less than ... ... „ 50 do „ 100
A fee of eight annas if the amount due is Rs. 100 and over.

17. *Warrant fees.*—For every distrain made under Sub-Section (5) of Section 91 of the Act, fees shall be levied at the following rates.

A fee of four annas if the amount distrained for is less than ... ... Rs. 5 ...
A fee of six annas if the amount distrained for is not less than ... . „ 5 but less than Rs. 10
Do eight annas do ... „ 10 do „ 25
Do one rupee do .. „ 25 do „ 50
Do two rupees do ... „ 50 do „ 75
Do three rupees do ... „ 75 do „ 100
Do five rupees if the amount distrained for is Rs. 100 and over.

When persons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied.

18. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (5) of Section 91 of the Act, namely :—

		Rs.	a.	p.
1.	Elephant	3	0	0
2.	Camel	1	0	0
3.	Buffalo	0	4	0
4.	Buffalo calf	0	2	0
5.	Bullock or cow	0	4	0

		Rs.	a.	p.
6.	Heifer or calf	0	1	0
7.	Sheep or goat	0	1	0
8.	Kid	0	1	0
9.	Horse	0	4	0
10.	Fowl	0	2	0
11.	Donkey	0	1	0
12.	Pig	0	1	0
13.	Birds of all kinds	0	1	0

Provided that no rates shall be charged where the owner of any such live-stock pays the full amount of the Mupicipal dues and receives back such live-stock within three hours from the time of their seizure.

Under Section 46 (i).

19. *When Municipal dues may be written off.*—Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year in the case of sums less than Rs. 5 and three years in all other cases, the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

20. *Remission of distress fees.*—The Municipal Council may remit the whole or any part of any fee chargeable for distress.

(*a*) if the property distrained is found to be devoted to religious or charitable purposes.

(*b*) if the person from whom any such fee is leviable is too poor to pay.

(*c*) if a warrant has been issued against a wrong person.

(*d*) if a bill presented is found to have been presented by mistake.

(*e*) if the defaulter satisfies the Municipal Council that his fault was due to accident or mistake.

Schedule of Taxes and Rates, Kunigal Town Municipality.

Serial No.	Name of Tax or rate	Class of property liable	Amount for which or rate at which classes are liable	Exemptions	Time at which taxes payable
1	Taxes on buildings.	Buildings ...	Eight annas for every Rs. 100 or portion of Rs. 100 of the market value up to Rs. 2,000 with annas 4 for every Rs. 100 or portion of Rs. 100 for the balance of such value in excess of Rs. 2,000.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used for purposes of profit unless Government consents to the levy of tax. (c) Buildings which are the property of the municipality. (d) Buildings exclusively used as places of public worship or for charitable but not for residential purposes.	in two equal instalments in advance in July and January every year.
2	Taxes on vacant lands.	Vacant lands...	Eight annas for every 80 square yards yearly.	Same as above ...	Same as above
3	Taxes on vehicles and animals.	As specified in Col. 4.	Motor lorry Rs. 30 per annum	.....	.....
4	Octroi ...	Articles specified in column 4.	Kerosene oil per gallon Rs. 0 a. 0 p. 3 Cigarettes 0 0 1 Chuttas (or cigars) per 1000 or fraction thereof 0 1 0 Tobacco per maund 0 8 0 Mirzi tobacco per maund 0 8 0 Piece goods and other taxtile fabrics and manufactured articles of clothing and dress. 0 0 3 Jaggery per maund 0 2 0 Sugar do 0 2 0 Other oils do 0 1 0 Cocoanut fresh 0 0 1 Dry cocoanut 0 8 0	or 0-1-0 per tin of 4 gallons. Per hundred or fraction thereof (of 960 tolas) do per Rupee *ad valorem* (of 960 tolas) or 0-1-0 per tin of 4 gallons each per maund	Time of import of the goods to the municipality.

S. G. MOHIDIN,
President.